

EXHIBIT B

(Eligible Claimants)

Claim No.	Claimant	Type of Claim	Allowed Amount	Proposed Distribution
1	DAN MILLER DESIGNS, LLC	GUC	\$ 28,815.00	\$ 144.08
3	NYS DEPARTMENT OF TAXATION AND FINANCE	GUC	\$ 21,565.43	107.83
5	ELAINE A ROSENBERG	GUC	\$ 400,000.00	\$ 2,000.00
6	PAUL ROSENBERG	GUC	\$ 1,699,901.05	\$ 8,499.51
9	SAXON LIMITED	GUC	\$ 44,526.00	\$ 222.63
10	GMAC	GUC	\$ 24,704.28	123.52
16	SUGARMAN, ROGERS, BARSHAK & COHEN P.C.	GUC	\$ 24,443.41	122.22
17	SELLER & COMPANY	GUC	\$ 471,780.35	\$ 2,358.90
23	PITNEY BOWES CREDIT CORPORATION	GUC	\$ 42,838.03	\$ 214.19
46	CIT COMMUNICATIONS FINANCE CORP	GUC	\$ 49,057.42	\$ 245.29
60	PIPA PARRIS	GUC	\$ 43,527.44	\$ 217.64
61	NEW WOOD COMPANY CHRISTOPHER T. BONANTE	GUC	\$ 21,669.00	108.35
66	EXCEL GUARD CORP. C/O SILLER WILK LLP	GUC	\$ 36,407.25	\$ 182.04
80	MATTHEW KESTEN ESQ	GUC	\$ 69,000.00	\$ 345.00
113	CIT Technology Financing	GUC	\$ 26,519.77	\$ 132.60
220	Andrew Butterfield	GUC/PRI	\$ 497,882.12	\$ 13,439.41
250	Carol F. Cohen c/o Berger Singerman, P.A.	GUC	\$ 3,382,000.00	\$ 16,910.00
264	Lawrence Sunden, Inc.	GUC	\$ 933,208.00	\$ 4,666.04
266	WINSTON & STRAWN LLP - ATTN DAVID NEIER, ESQ.	GUC	\$ 910,919.63	\$ 4,554.60
267	MATTHEW KESTEN ESQ	GUC	\$ 69,000.00	\$ 345.00
268	Dalva Brothers, Inc.	GUC	\$ 120,000.00	\$ 600.00
270	Hermine Chivian-Cobb	GUC	\$ 97,612.40	\$ 488.06
291	Thomson Works of Art Claim Limited	GUC	\$ 3,171,249.68	\$ 15,856.25
295	Contemporary Art Claim Consortium c/o Meltzer Lippe Goldstein &	GUC	\$ 61,825.00	\$ 309.13
296	Sash Spencer	GUC	\$ 50,000.00	\$ 250.00
297	Richard Lippe, as Assignee of Ivan Kaufman and The	GUC	\$ 167,500.00	\$ 837.50
298	American Express Bank FSB c/o Becket and Lee LLP	GUC	\$ 379,927.02	\$ 1,899.64
302	CIT Communications Finance Corporation	GUC	\$ 50,099.64	\$ 250.50
305	PIPPA PARRIS	GUC	\$ 43,527.44	\$ 217.64
306	Saundra B. Lane Peter Nils Baylor Nutter McClellan & Fish LLP	GUC	\$ 4,322,165.90	\$ 21,610.83
308	Monty Diamond and Sarah Diamond c/o Seidman & Pincus, LLC	GUC	\$ 835,500.00	\$ 4,177.50
318	Earl Davis	GUC	\$ 38,542,500.00	\$ 192,712.50
324	Peters Gallery of New York, Inc., et al. Attn: George Bingham, Esq.	GUC	\$ 940,133.39	\$ 4,700.67
343	Barry S. Goodman	GUC	\$ 1,120,000.00	\$ 5,600.00
345	Elaine de Kooning Trust c/o Berkman Henoch Peterson & Peddy, P.C.	GUC	\$ 4,000,000.00	\$ 20,000.00
348	Dr. Deborah Pearlman	GUC	\$ 2,738,534.00	\$ 13,692.67
349	Frelinghuysen Morris Foundation	GUC	\$ 2,454,000.00	\$ 12,270.00
362	Benucci, S.R.L.	GUC	\$ 4,563,600.00	\$ 22,818.00
364	Kikuo Saito	GUC	\$ 287,500.00	\$ 1,437.50
368	Donald Schupak	GUC	\$ 2,092,000.00	\$ 10,460.00
369	Great Northern Insurance Company c/o Forchelli, Curto, Crowe, Dee	GUC	\$ 33,100.00	\$ 165.50
376	URSUS BOOKS LTD	GUC	\$ 159,000.00	\$ 795.00
381	WILLIAM THIBODEAU	PRI	\$ 2,692.48	\$ 2,692.48
382	Paula R. Hornbostel	PRI	\$ 1,473.18	\$ 1,473.18
384	GAIATTO MARIO	GUC	\$ 80,677.00	\$ 403.39
387	GABRIELLE S. KORET	PRI	\$ 3,631.26	\$ 3,631.26
388	ELIOT OSBORN	GUC	\$ 65,000.00	\$ 325.00
391	Dolores T. Hilding and the Giorgio Cavallon Family Limited Partnership	GUC	\$ 64,406.00	\$ 322.03
395	JUNETTE TENG	PRI	\$ 2,355.93	\$ 2,355.93
396	Esteban Dorado	PRI	\$ 5,221.92	\$ 5,221.92
406	ANNA FAROVA HENRI (JINDRICH) PRIBIK	GUC	\$ 307,000.00	\$ 1,535.00
			Total Distribution	\$ 404,047.88